



	No. 10-04
Subject: Accounts Receivable Reports for SCO A/R Report	Date Issued: 08/02/10
References: CALSTARS Procedures Manual Volume 6	Expires: Until Advised

PURPOSE:

To introduce Agencies to the D19, D20, and D21 Reports.

BACKGROUND:

The SCO is requiring all agencies to submit a report summarizing all non-governmental accounts receivable. Part of that report is a summary of existing Accounts Receivable over 6 months old by age, by receivable total, and by general ledger. These reports assist agencies in preparing those sections of the report.

REPORT DESCRIPTIONS

D19—SCO Accounts Receivable Aging (Over 180 Days) Report

The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340, and 1380 from the PY Document File. Documents with a credit balance are excluded from this report. The total and count for documents with a balance over 6 months old is displayed on the report in one of five aging columns:

- 0.5 year-1 year
- 1 year-1.5 years
- 1.5 years to 3 years
- 3 years to 5 years
- Over 5 years.

D20—SCO Accounts Receivable (Over 180 Days) By Value Report

The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340, and 1380 from the PY Document File. Documents with a credit balance are excluded from this report. The total and count for documents with a balance over 6 months old is displayed on the report in one of 5 amount columns:

- Under 500
- \$500.01 - \$1,000.00
- \$1,000.01 - \$7,500.00
- \$7,500.01 - \$50,000.00
- Over \$50,000.00.

D21—SCO Accounts Receivable (Over 180 Days) By General Ledger

The report selects Document File records from the PY Document File. Documents with a credit balance are excluded from this report. The sum of outstanding balances for each receivable document is displayed in one of the following General Ledger columns:

- 1311 Abatements
- 1312 Reimbursements
- 1313 Revenue
- 1314 Operating Revenue
- 1315 Dishonored Checks
- 1319 Other
- 1320 Interest
- 1330 Loans
- 1340 Audit Exceptions
- 1380 Contingent
- 1400 Other Funds and Appropriations
- 1500 Other Governments

ORDERING THE REPORT

The FM Report Period is CM or PY. All other options are not applicable. It is available for all destination options and all available output media.

NOTE: This report is a snapshot of Accounts Receivable as of June 30 of the Prior Fiscal Year although it may be ordered after YEC/YEO. It should be ordered after all FM 13 entries are completed. It should be ordered PY before YEC/YEO and CM after YEC/YEO

REQUIRED ACTIONS

Distribute this COM to staff preparing the SCO Accounts Receivable Reports.

Add these reports to the Year-End report ordering group

If you have any questions, please call the HOTLINE at (916) 327-0100 or your CALSTARS Analyst.

/s/Kevin Fujitani
Assistant Program Budget Manager
Attachment

EXHIBIT III-D19

REPORT NAME:	SCO Accounts Receivable Aging (Over 180 Days) Report			REPORT NO:	CSTARD19
PURPOSE:	Provides information to fill out the Aging Report of Accounts Receivable for the SCO.				
DESCRIPTION:	<p>The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340, and 1380 from the PY Document File. Documents with a balance over 6 months old are displayed on the report in one of five aging categories and a count of the number of documents in each category by fund is displayed. A total balance and count by fund is the last column of the report.</p> <p>Documents with net negative balances are excluded from this report.</p> <p>The report should be ordered after all FM 13 entries are done</p>				
REPORT REQUEST OPTIONS:					
Report Period:					
FM: CM, PY					
P: Not Applicable					
Level of Detail:					
<u>Index (I)</u>		<u>Program (P)</u>		<u>Object/Source(O/S)</u>	
Not Applicable		Not Applicable		Not Applicable	
<u>Fund (F)</u>					
Not Applicable					
Fund Selection: Not Applicable.					
GLAN Selection: Not Applicable.					
Additional Report Selection Options:					
Index Range:		Not Applicable.			
PCA Range:		Not Applicable.			
OBJ Range:		Not Applicable.			
FFY Selection:		Not Applicable.			
PRJ/WP Selection:		Not Applicable.			
Destination Options: All available output media					
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:					
Report Period FM:		CM, PY			
Level of Detail:		Not Applicable.			
Fund Selection:		Not Applicable.			
GLAN Selection:		Not Applicable.			
Additional Report Selection Options: All selections and ranges – Blank only					

EXHIBIT III-D19 (Continued)

REPORT NAME: SCO Accounts Receivable Aging (Over 180 Days) Report	REPORT NO: CSTARD19								
FINANCIAL ELEMENTS: The total of outstanding balances for each receivable document is displayed in one of the following aging columns: <ul style="list-style-type: none"> • 0.5 year-1 year • 1 year-1.5 years • 1.5 years to 3 years • 3 years to 5 years • Over 5 years. <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit.</p>									
SPECIAL NOTES: The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30 th of the prior Fiscal Year. For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document. Dollar amounts up to \$9999999999.99 can be displayed in each column. However, note that commas have been dropped to provide the necessary space.									
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> <tr> <td>Fund</td> <td>None</td> <td>No</td> <td>No</td> </tr> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Fund	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL						
Fund	None	No	No						

EXHIBIT III-D19 (Continued)

CSTARD19 9990 (DEST: AA SPEC) PY, ,0,0,0,0, , , , , , ,
PRIOR FISCAL YEAR: 2008 *****

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DEPARTMENT OF AIR QUALITY
AGING ACCOUNTS RECEIVABLE (180 DAYS OR MORE) FOR SCO REPORT
AS OF 06/30/09

***** PAGE 1

FUND	AGED BALANCE IN YEARS											
	0.5 YEAR - 1 YEAR		1 YEAR - 1.5 YEARS		1.5 YEARS - 3 YEARS		3 YEARS - 5 YEARS		OVER 5 YEARS		TOTAL	
	CNT	BALANCE	CNT	BALANCE	CNT	BALANCE	CNT	BALANCE	CNT	BALANCE	CNT	BALANCE
0001	1	30.32	0	0.00	5	1,233.08	20	70,878.83	15	54,641.82	41	126,784.05
0044	33	81,140.50	90	100,120.31	500	1,025,432.00	222	444,222.00	117	669,420.32	462	1,294,903.13
*TOTAL	34	81,170.82	90	100,120.31	505	1,026,665.08	242	445,455.08	132	740,299.15	503	1,349,544.95

EXHIBIT III-D20

REPORT NAME:	SCO Accounts Receivable (Over 180 Days) By Value Report	REPORT NO:	CSTARD20
PURPOSE:	Provides information to fill out Aging Report of Accounts Receivable for the SCO		
DESCRIPTION:	<p>The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340 and 1380 from the PY Document File. The balance for documents with a balance over 6 months old are summarized on the report in one of five value categories and a count of the number of documents in each category by fund is displayed. A total balance and count by fund is the last column of the report.</p> <p>Documents with net negative balances are excluded from this report.</p> <p>The report should be ordered after all FM 13 entries are done.</p>		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PY			
P: Not Applicable			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
Not Applicable	Not Applicable	Not Applicable	Not Applicable
Fund Selection: Not Applicable.			
GLAN Selection: Not Applicable.			
Additional Report Selection Options:			
Index Range:		Not Applicable.	
PCA Range:		Not Applicable.	
OBJ Range:		Not Applicable.	
FFY Selection:		Not Applicable.	
PRJ/WP Selection:		Not Applicable.	
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM:		CM, PY	
Level of Detail:		Not Applicable	
Fund Selection:		Not Applicable	
GLAN Selection:		Not Applicable	
Additional Report Selection Options: All selections and ranges – Blank only			

EXHIBIT III-D20 (Continued)

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By Value Report	REPORT NO: CSTARD20								
<p>FINANCIAL ELEMENTS:</p> <p>The sum of outstanding balances for each receivable document is displayed in one of the following columns based on the balance of the document:</p> <ul style="list-style-type: none"> • Under 500 • \$500.01 - \$1,000.00 • \$1,000.01 - \$7,500.00 • \$7,500.01 - \$50,000.00 • Over \$50,000.00. <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit. Documents with Credit balances have been excluded from the calculation for this report.</p>									
<p>SPECIAL NOTES:</p> <p>The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO</p> <p>The report should be ordered after all FM 13 entries are done.</p> <p>Dollar amounts up to \$99999999999.99 can be displayed in each column. However, note that commas have been dropped to provide the necessary space.</p>									
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> <tr> <td style="text-align: center;">Fund</td> <td style="text-align: center;">None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Fund	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL						
Fund	None	No	No						

EXHIBIT III-D20 (Continued)

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SECRETARY FOR BUSINESS, TRANSPORTATION AND HOUSING
ACCOUNTS RECEIVABLE (180 DAYS OR MORE) BY VALUE
AS OF 06/30/10

***** PAGE 1

		AGED BALANCE BY DOCUMENT AMOUNT											
FUND	CNT	0.00-500.00		500.01-1,000.00		1,000.01-7,500.00		7,500.01-50,000.00		OVER 50,000.00		TOTAL	
			BALANCE	CNT	BALANCE	CNT	BALANCE	CNT	BALANCE	CNT	BALANCE	CNT	BALANCE
0001	1		30.32	0	0.00	1	1,233.08	2	70,878.83	1	54,641.82	5	126,784.05
0044	17		1,486.82	1	500.01	1	1,627.89	0	0.00	0	0.00	19	3,614.72
0649	0		0.00	0	0.00	0	0.00	1	21,500.00	0	0.00	1	21,500.00
0918	0		0.00	0	0.00	1	6,130.42	0	0.00	0	0.00	1	6,130.42
3095	22		648.00	0	0.00	0	0.00	0	0.00	0	0.00	22	648.00
9329	0		0.00	0	0.00	1	7,192.29	0	0.00	0	0.00	1	7,192.29
-*TOTAL	40		2,165.14	1	500.01	4	16,183.68	3	92,378.83	1	54,641.82	49	165,869.48

EXHIBIT III-D21

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By General Ledger	REPORT NO: CSTARD21								
PURPOSE: Provides information fill out Aging Report of Accounts Receivable for the SCO									
DESCRIPTION: The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340, 1380, 1400, and 1500 from the PY Document File. The total of documents with a balance over 6 months old is displayed on the report grouped by General Ledger. Documents with net negative balances are excluded from this report. The report should be ordered after all FM 13 entries are done.									
REPORT REQUEST OPTIONS: <div style="margin-left: 40px;"> Report Period: FM: CM, PY P: Not Applicable Level of Detail: <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>Index (I)</u></td> <td style="text-align: center;"><u>Program (P)</u></td> <td style="text-align: center;"><u>Object/Source(O/S)</u></td> <td style="text-align: center;"><u>Fund (F)</u></td> </tr> <tr> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">Not Applicable</td> </tr> </table> </div> Fund Selection: Not Applicable. GLAN Selection: Not Applicable. Additional Report Selection Options: <div style="margin-left: 40px;"> Index Range: Not Applicable. PCA Range: Not Applicable. OBJ Range: Not Applicable. FFY Selection: Not Applicable. PRJ/WP Selection: Not Applicable. </div> Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: <div style="margin-left: 40px;"> Report Period FM: CM, PY Level of Detail: Not Applicable Fund Selection: Not Applicable GLAN Selection: Not Applicable </div> Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	Not Applicable	Not Applicable	Not Applicable	Not Applicable
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>						
Not Applicable	Not Applicable	Not Applicable	Not Applicable						

EXHIBIT III-D21 (Continued)

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By General Ledger	REPORT NO: CSTARD21								
<p>FINANCIAL ELEMENTS:</p> <p>The sum of outstanding balances for each receivable document is displayed in one of the following General Ledger columns:</p> <ul style="list-style-type: none"> • 1311 Abatements • 1312 Reimbursements • 1313 Revenue • 1314 Operating Revenue • 1315 Dishonored Checks • 1319 Other • 1320 Interest • 1330 Loans • 1340 Audit Exceptions • 1380 Contingent • 1400 Other Funds and Appropriations • 1500 Other Governments <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit. Documents with Credit balances have been excluded from the calculation for this report.</p>									
<p>SPECIAL NOTES:</p> <p>The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO</p> <p>The report should be ordered after all FM 13 entries are done.</p> <p>Dollar amounts up to \$99999999999.99 can be displayed in each column. However, note that commas have been dropped to provide the necessary space.</p>									
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> <tr> <td style="text-align: center;">Fund</td> <td style="text-align: center;">None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Fund	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL						
Fund	None	No	No						

EXHIBIT III-D21 (Continued)

CSTARD21 9990 (DEST: A1 STL1) PY, ,0,0,0,0, / / / / / /
PRIOR FISCAL YEAR: 2009 *****

***** RUN:08/16/10 TIME:06.00

DEPARTMENT OF AIR QUALITY
ACCOUNTS RECEIVABLE (180 DAYS OR MORE) BY GENERAL LEDGER
AS OF 06/30/10

***** PAGE 1

--BALANCE BY GLAN-

FUND	1311 ABATEMENTS 1319 OTHER	1312 REIMB 1320 INTEREST	1313 REVENUE 1330 LOANS	1314 OP REVENUE 1340 AUDIT EXCEP	1315 DIS CHECKS 1380 CONTINGENT	TOTAL 13XX	1400 OTHER FND/APPNS 1500 OTHER GOVT
0001	0.00 30.32	126,753.73 0.00	0.00 0.00	0.00 0.00	0.00 0.00	126,784.05	27,062.49 0.00
0044	2,861.75 752.97	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	3,614.72	766,511.86 0.00
0649	0.00 0.00	0.00 0.00	21,500.00 0.00	0.00 0.00	0.00 0.00	21,500.00	154,169.96 0.00
0890	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 75,000.00
0918	0.00 0.00	0.00 0.00	0.00 6,130.42	0.00 0.00	0.00 0.00	6,130.42	39,936.21 0.00
3095	0.00 0.00	0.00 0.00	594.00 0.00	0.00 0.00	54.00 0.00	648.00	4.27 0.00
9328	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	90,677.19 0.00
9329	0.00 0.00	0.00 0.00	0.00 7,192.29	0.00 0.00	0.00 0.00	7,192.29	180.90 0.00
*TOTAL	2,861.75 783.29	126,753.73 0.00	22,094.00 13,322.71	0.00 0.00	54.00 0.00	165,869.48	1,078,542.88 75,000.00